



Reprinted
February 14, 2007

SENATE BILL No. 337

DIGEST OF SB 337 (Updated February 13, 2007 2:07 pm - DI 73)

Citations Affected: IC 6-1.1.

Synopsis: Property tax bills. Provides that after 2007 the county treasurer is not required to mail a property tax informational statement with each property tax bill, but must instead provide the information to the taxpayer or mortgagee upon request. Specifies certain information that must be included on property tax bills. Specifies certain requirements concerning the mailing or transmitting of property tax bills.

Effective: January 1, 2008.

Riegsecker, Alting, Broden, Landske

January 11, 2007, read first time and referred to Committee on Rules and Legislative Procedure.

January 16, 2007, amended; reassigned to Committee on Tax and Fiscal Policy.

February 1, 2007, amended, reported favorably — Do Pass.

February 13, 2007, read second time, amended, ordered engrossed.

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SB 337—LS 7127/DI 13+



Reprinted
February 14, 2007

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

SENATE BILL No. 337

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-22-8.1, AS ADDED BY P.L.162-2006,
2 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2008]: Sec. 8.1. (a) This section applies only to property
4 taxes and special assessments first due and payable after December 31,
5 2007.
6 (b) The county treasurer shall:
7 (1) mail to the last known address of each person liable for any
8 property taxes or special assessment, as shown on the tax
9 duplicate or special assessment records, or to the last known
10 address of the most recent owner shown in the transfer book; and
11 (2) transmit by written, electronic, or other means to a mortgagee
12 maintaining an escrow account for a person who is liable for any
13 property taxes or special assessments, as shown on the tax
14 duplicate or special assessment records;
15 a statement in the form required under subsection ~~(c)~~: **(c)(1) and notice**
16 **required under subsections (c)(2) and (c)(3).**
17 (c) The department of local government finance shall prescribe a

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form, subject to the approval of the state board of accounts, for the statement ~~under~~ **and notice required by** subsection (b) that includes at least the following:

(1) A statement of the taxpayer's current and delinquent taxes and special assessments, **which must include the following:**

(A) **An itemized listing for each property tax levy, including:**

- (i) the amount of the tax rate;
- (ii) the entity levying the tax owed; and
- (iii) the dollar amount of the tax owed.

(B) Information designed to inform the taxpayer or mortgagee clearly and accurately of the manner in which the taxes billed in the tax statement are to be used. The information must include:

- (i) the current year's and preceding year's net tax amount per taxing district; and
- (ii) a listing of all exemptions available to the taxpayer and the exemption amount the taxpayer is currently receiving.

(2) A statement specifying that the information listed in subsection (d) is available from the county treasurer to a person or mortgagee that requests the information from the county treasurer.

(3) A statement of the means by which the person or mortgagee may request the information listed in subsection (d) from the county treasurer, which must include at least the following:

- (A) Telephone.
- (B) Regular mail.
- (C) Electronic mail.

A form used and the method by which the statement and information, if any, are transmitted must be approved by the state board of accounts. The county treasurer may mail or transmit the statement and information, if any, one (1) time each year at least fifteen (15) days before the date on which the first or only installment is due. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and specify the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and specify the

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amount of money to be paid for each installment. All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

(d) Subject to subsection (h), the county treasurer shall provide the following information to a person or mortgagee that requests the information under subsection (c):

~~(2)~~ (1) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that will be distributed to each taxing unit in the county.

~~(3)~~ (2) An itemized listing for each property tax levy, including:

(A) the amount of the tax rate;

(B) the entity levying the tax owed; and

(C) the dollar amount of the tax owed.

~~(4)~~ (3) Information designed to show the manner in which the taxes and special assessments billed in the tax statement are to be used.

~~(5)~~ (4) A comparison showing any change in the assessed valuation for the property as compared to the previous year.

~~(6)~~ (5) A comparison showing any change in the property tax and special assessment liability for the property as compared to the previous year. The information required under this subdivision must identify:

(A) the amount of the taxpayer's liability distributable to each taxing unit in which the property is located in the current year and in the previous year; and

(B) the percentage change, if any, in the amount of the taxpayer's liability distributable to each taxing unit in which the property is located from the previous year to the current year.

~~(7)~~ (6) An explanation of the following:

(A) The homestead credit and all property tax deductions.

(B) The procedure and deadline for filing for the homestead credit and each deduction.

(C) The procedure that a taxpayer must follow to:

(i) appeal a current assessment; or

(ii) petition for the correction of an error related to the taxpayer's property tax and special assessment liability.

(D) The forms that must be filed for an appeal or a petition described in clause (C).

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The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.

~~(8)~~ (7) A checklist that shows:

- (A) the homestead credit and all property tax deductions; and
- (B) whether the homestead credit and each property tax deduction applies in the current statement for the property transmitted under subsection (b).

A person or mortgagee requesting information under this subsection must specify whether the county treasurer shall provide the information to the person or mortgagee by telephone, regular mail, or electronic mail.

~~(d)~~ (e) The county treasurer may mail or transmit the statement **required by subsection (b)** one (1) time each year at least fifteen (15) days before the date on which the first or only installment is due. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment.

~~(e)~~ (f) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

~~(f)~~ (g) The county treasurer, county auditor, and county assessor shall cooperate to generate the information to be ~~included in the statement provided to a person or mortgagee~~ under subsection ~~(c)~~: (d).

~~(g)~~ (h) **The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, to be used by the county treasurer to provide information to a person or mortgagee under subsection (d).** The information to be included in the ~~statement under subsection (c)~~ **form** must be simply and clearly presented and understandable to the average individual.

~~(h)~~ (i) After December 31, 2007, a reference in a law or rule to IC 6-1.1-22-8 shall be treated as a reference to this section.

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COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 337, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 337 as introduced.)

LONG, Chairperson

SENATE MOTION

Madam President: I move that Senator Broden be added as third author of Senate Bill 337.

RIEGSECKER

SENATE MOTION

Madam President: I move that Senator Alting be added as second author and Senator Landske be added as coauthor of Senate Bill 337.

RIEGSECKER

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 337, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, delete lines 5 through 13, begin a new line block indented

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and insert:

"(2) A notice:

(A) stating that the information listed in subsection (d) will be provided by the county treasurer to a person or mortgagee that requests the information from the county treasurer under subsection (d); and

(B) describing the means by which a person or mortgagee may request the information under subsection (d) from the county treasurer."

Page 3, between lines 14 and 15, begin a new line blocked left and insert:

"A person or mortgagee requesting information under this subsection must specify whether the county treasurer shall provide the information to the person or mortgagee by telephone, regular mail, or electronic mail."

and when so amended that said bill do pass.

(Reference is to SB 337 as printed January 17, 2007.)

KENLEY, Chairperson

Committee Vote: Yeas 9, Nays 1.

SENATE MOTION

Madam President: I move that Senate Bill 337 be amended to read as follows:

Page 1, line 15, strike "(c)." and insert **"(c)(1) and notice required under subsections (c)(2) and (c)(3)."**

Page 2, line 1, after "under" insert **"and notice"**.

Page 2, line 4, delete "." and insert **", which must include the following:**

(A) An itemized listing for each property tax levy, including:

- (i) the amount of the tax rate;**
- (ii) the entity levying the tax owed; and**
- (iii) the dollar amount of the tax owed.**

(B) Information designed to inform the taxpayer or mortgagee clearly and accurately of the manner in which the taxes billed in the tax statement are to be used. The information must include:

- (i) the current year's and preceding year's net tax**



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amount per taxing district; and

(ii) a listing of all exemptions available to the taxpayer and the exemption amount the taxpayer is currently receiving.

(2) A statement specifying that the information listed in subsection (d) is available from the county treasurer to a person or mortgagee that requests the information from the county treasurer.

(3) A statement of the means by which the person or mortgagee may request the information listed in subsection (d) from the county treasurer, which must include at least the following:

(A) Telephone.

(B) Regular mail.

(C) Electronic mail.

A form used and the method by which the statement and information, if any, are transmitted must be approved by the state board of accounts. The county treasurer may mail or transmit the statement and information, if any, one (1) time each year at least fifteen (15) days before the date on which the first or only installment is due. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and specify the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and specify the amount of money to be paid for each installment. All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat."

Page 2, delete lines 5 through 12.

(Reference is to SB 337 as printed February 2, 2007.)

RIEGSECKER

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